Republic of the Philippines
Supreme Court
Manila

EN BANC

NOTICE

Sirs/Mesdames:

Please take notice that the Court en banc issued a Resolution dated **FEBRUARY 25, 2026**, *which reads as follows:*

"**G.R. No. E-04417 (JOHN BARRY T. TAYAM,** Petitioner, **v. HON. FRANCISCO M. DOMAGOSO, in his capacity as City Mayor of Manila, and CITY COUNCIL, through Hon. Angela Lei Ilagan Atienza-Valdepeñas, in her capacity as City Vice Mayor,** Respondents).— This resolves the Petition for *Certiorari* and Prohibition (With Prayer for Immediate Issuance of Temporary Restraining Order and Urgent Motion for Special Raffle) (Petition) filed under Rule 65 of the Rules of Court assailing the constitutionality and legality of Ordinance No. 9151[1] of the City of Manila (assailed Ordinance) known as the 'Revised Schedule of Garbage Collection Fees in the City of Manila, providing for their collection, administration, and penalties therefor, and for other Purposes.'

Petitioner John Barry T. Tayam (petitioner), a resident of Las Piñas City, argues that the assailed Ordinance, which imposes garbage fees in the City of Manila, is null and void on the following grounds: (1) it was enacted and implemented without prior publication and public hearings, contrary to Article 2[2] of the Civil Code and Section 187[3] of Republic Act No. 7160 or the 'Local Government Code of 1991;'[4] (2) the garbage fees sought to be collected through the assailed Ordinance would exceed the cost of waste

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1 Attached as Annex 'A' of the Petition.

2 ARTICLE 2. Laws shall take effect after fifteen days following the completion of their publication either in the Official Gazette or in a newspaper of general circulation in the Philippines, unless it is otherwise provided.

3 Section 187. *Procedure for Approval and Effectivity of Tax Ordinances and Revenue Measures; Mandatory Public Hearings.* - The procedure for approval of local tax ordinances and revenue measures shall be in accordance with the provisions of this Code: Provided, That public hearings shall be conducted for the purpose prior to the enactment thereof: Provided, further, That any question on the constitutionality or legality of tax ordinances or revenue measures may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, That such appeal shall not have the effect of suspending the effectivity of the ordinance and the accrual and payment of the tax, fee, or charge levied therein: Provided, finally, That within thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

4 Petition, p. 7.

regulation in the City of Manila, contrary to Section 130(b)(3)[5] of the Local Government Code and the Court's ruling in *Ferrer, Jr. v. Bautista*;[6] and (3) the ordinance violates Republic Act No. 9003[7] by disregarding the role of barangays in waste management and the policy in favor of waste reuse and recycling.[8]

After a careful review, the Court resolves to *dismiss* the Petition. The Petition fails to satisfy all the requisites of judicial review. It is also violative of the doctrine of hierarchy of courts.

For the Court to exercise its power of judicial review, the petition must meet the following requisites: (1) an actual case or controversy exists; (2) the petitioner possesses the *standing* to file the case; (3) the constitutionality of the governmental act has been raised at the earliest possible opportunity; and (4) the constitutionality of the said act is the very *lis mota* of the petition.[9]

Petitioner fails to meet the second requisite of judicial review. To possess legal standing, the petitioner must show a personal and substantial interest in the case such that he or she sustained or will sustain a direct injury as a result of the governmental act that is being challenged.[10]

A simple reading of Sections 3 and 4 of the assailed Ordinance readily reveals that the issuance applies to businesses and service agencies that are operating within the City of Manila. Section 144 of Ordinance No. 8331[11] known as the '2013 Omnibus Revenue Code of the City of Manila,' which was amended by the assailed Ordinance, further dictates that garbage fees may be collected from 'residential units' within the City of Manila.

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5 Section 130. *Fundamental Principles.* - The following fundamental principles shall govern the exercise of the taxing and other revenue-raising powers of local government units:
(a) Taxation shall be uniform in each local government unit;
(b) Taxes, fees, charges and other impositions shall [ ]
(1) be equitable and based as far as practicable on the taxpayer's ability to pay;
(2) be levied and collected only for public purposes;
(3) not be unjust, excessive, oppressive, or confiscatory;
(4) not be contrary to law, public policy, national economic policy, or in the restraint of trade;
(c) The collection of local taxes, fees, charges[,] and other impositions shall in no case be let to any private person;
(d) The revenue collected pursuant to the provisions of this Code shall inure solely to the benefit of, and be subject to the disposition by, the local government unit levying the tax, fee, charge or other imposition unless otherwise specifically provided herein; and,
(e) Each local government unit shall, as far as practicable, evolve a progressive system of taxation.

6 762 Phil. 233 (2015) [Per J. Peralta, *En Banc*].

7 Also known as 'Ecological Solid Waste Management Act of 2000.'

8 Petition, pp. 7–10.

9 *Padilla v. Congress of the Philippines*, 814 Phil. 344 (2017) [Per J. Leonardo-De Castro, *En Banc*].

10 *Villafuerte v. Securities and Exchange Commission*, 921 Phil. 918 (2022) [Per J. Hernando, *En Banc*].

11 Attached as Annex 'B' of the Petition.

By his own admission, petitioner is *not* a resident of the City of Manila. Neither did he allege that he is operating a business or a service agency within the City of Manila. At most, as alleged in the Petition, he is only a 'tourist' sojourning in the City of Manila. Clearly, petitioner is not among the covered persons under the assailed Ordinance who may suffer any direct injury as a result of the regulation's implementation.

Invoking the relaxation of the rule on standing, petitioner asserts that he is suing as a taxpayer and as a concerned citizen. For a taxpayer's suit to be allowed, 'there must be a claim of illegal disbursement of public funds or that the tax measure is unconstitutional.'[12] As to suits by concerned citizens, they must demonstrate that 'the issues raised are of transcendental importance which must be settled early.'[13]

By petitioner's own admission, the assailed Ordinance, which imposes garbage fees, is a form of regulation and is not a revenue or tax measure.[14] Hence, he cannot assert standing as a taxpayer. Neither may he assert standing as a concerned citizen supposedly because the case presents matters of transcendental importance. While the doctrine of transcendental importance may warrant a relaxation of the rule on *locus standi*, the Court has held that it may exercise its power of judicial review only when (1) the facts are undisputed; (2) *only legal issues are present*; and (3) there are proper and sufficient justifications as to why the Court should not simply stay its hand.[15]

The second requisite is absent. The grounds raised in the Petition are manifestly *factual* in nature. Certainly, the question of publication and conduct of public hearings before the assailed Ordinance's enactment and implementation cannot be resolved without the presentation of evidence.[16] Likewise, the issue of whether the assailed Ordinance would result in the collection of fees in excess of the cost of regulation necessitates factual findings on the expenses incurred by the City of Manila in collecting waste, the number of persons within the city's territorial boundaries that are covered thereby, and the amount of garbage fees due from these covered persons, among others. To be sure, '[w]hat is iniquitous, unconscionable, and exorbitant shall depend upon the *factual* circumstances of each case.'[17]

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12 *Id.*
13 *Id.*
14 *Petition*, p. 8, pars. 30 and 31, citing *Ferrer, Jr. v. Bautista*, 762 Phil. 233 (2015) [Per J. Peralta, *En Banc*].
15 *Pangilinan v. Cayetano*, 898 Phil. 522 (2021) [Per J. Leonen, *En Banc*].
16 *See Metropolitan Bank and Trust Co. v. Spouses Miranda*, 655 Phil. 265 (2011) [Per J. Nachura, Second Division]; *Spouses Tamayo v. Heirs of Dominguez*, 530 Phil. 98 (2006) [Per J. Nachura, Second Division].
17 *Dio v. Spouses Japor*, 501 Phil. 469 (2005) [Per J. Quisumbing, First Division].

Undoubtedly, the Court is not a trier of facts. Hence, the Court must dismiss petitions directly filed before it when they involve factual issues that must be resolved first for the case's proper disposition.[18]

Finally, the present Petition violates the doctrine of hierarchy of courts. While the Court exercises concurrent jurisdiction with the Court of Appeals and the regional trial courts to issue writs of *certiorari* and prohibition, the principle of hierarchy of courts directs litigants to file their petition with the lowest court of concurrent jurisdiction.[19] While the doctrine admits of exceptions, the Court may assume jurisdiction over a petition only when there are no factual disputes *and* the issues are purely legal.[20]

Considering the questions of fact extant in the present Petition, the rule on hierarchy of courts cannot be relaxed. The factual issues raised in the Petition should be brought first to the appropriate regional trial court, which is especially equipped to try and resolve them.[21]

FOR THESE REASONS, the Petition for *Certiorari* and Prohibition is **DISMISSED**. Consequently, the application for the issuance of a temporary restraining order is **DENIED**." Gesmundo, C.J., and Leonen, Zalameda, and Marquez, JJ., on official business. (adv6)

By authority of the Court:

MARIFE M. LOMIBAO-CUEVAS
Clerk of Court

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18 *Bayyo Association, Inc. v. Tugade*, 944 Phil. 316 (2023) [Per J. Singh, *En Banc*].

19 *Bureau of Customs Employees Association v. Biazon*, 925 Phil. 623 (2022) [Per J. Rosario, *En Banc*].

20 *Ong v. Senate Tricomm*, G.R. No. 275469, May 6, 2025 [Per J.J. Lopez, *En Banc*]; *Bayyo Association, Inc. v. Tugade*, 944 Phil. 316 (2023) [Per J. Singh, *En Banc*].

21 *See Bayyo Association, Inc. v. Tugade*, 944 Phil. 316 (2023) [Per J. Singh, *En Banc*].

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